



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: HUSTISFORD UTILITIES

Principal Office: 210 S LAKE STREET  
HUSTISFORD, WI 53034-0345

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I NANCY MEYER of  
(Person responsible for accounts)

\_\_\_\_\_, Hustisford Utilities, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	02/09/2000
(Signature of person responsible for accounts)	(Date)

UTILITY CLERK  
\_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** HUSTISFORD UTILITIES**Utility Address:** 210 S LAKE STREET  
HUSTISFORD, WI 53034-0345**When was utility organized?** 8/1/1937**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS NANCY MEYER**Title:** UTILITY CLERK**Office Address:**443 E GRIFFITH STREET  
HUSTISFORD, WI 53034-0345**Telephone:** (920) 349 - 3650**Fax Number:** (920) 349 - 8150**E-mail Address:** NMEYER@WPPISSYS.ORG

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** VIRCHOW, KRAUSE & CO., LLP**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 12/31/1999**Period covered by most recent audit:** CALENDAR YEAR 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR RICHARD KIRCHOFF**Title:** SUPERINTENDENT**Office Address:**

210 S LAKE STREET

HUSTISFORD, WI 53034-0345

**Telephone:** (920) 349 - 3650**Fax Number:** (920) 349 - 8150**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MR DONALD BAUMANN

MR CLIFFORD FALKENTHAL

MR GILBERT FALKENTHAL

MR RONALD GILLEN

MR ART JONES

MS CHERYL KANNAS

MR ROBERT KNUEPPEL

MS TAMARA MECUS

MR CHARLES NEHLS

MR KENNETH PFEIFER

MR CHARLES WOLTER

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,530,978	1,478,512	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,121,303	1,033,180	<b>2</b>
Depreciation Expense (403)	154,996	148,456	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	106,450	105,112	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,382,749</b>	<b>1,286,748</b>	
<b>Net Operating Income</b>	<b>148,229</b>	<b>191,764</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>148,229</b>	<b>191,764</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	160	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	26,860	36,021	<b>10</b>
Miscellaneous Nonoperating Income (421)	(4,308)	14,659	<b>11</b>
<b>Total Other Income</b>	<b>22,552</b>	<b>50,840</b>	
<b>Total Income</b>	<b>170,781</b>	<b>242,604</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>170,781</b>	<b>242,604</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	117,492	117,072	<b>14</b>
Amortization of Debt Discount and Expense (428)	8,808	8,880	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>126,300</b>	<b>125,952</b>	
<b>Net Income</b>	<b>44,481</b>	<b>116,652</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,355,500	1,250,260	<b>20</b>
Balance Transferred from Income (433)	44,481	116,652	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	14,027	11,412	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,385,954</b>	<b>1,355,500</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	26,860	5
<b>Total (Acct. 419):</b>	26,860	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER UTILITY OPERATING INCOME	(4,308)	6
<b>Total (Acct. 421):</b>	(4,308)	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
OPERATING TRANSFER	14,027	12
<b>Total (Acct. 439)--Debit:</b>	14,027	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	292,036	1,238,942	0	0	<b>1,530,978</b>	<b>1</b>
Less: interdepartmental sales	0	22,796	0	0	<b>22,796</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		381			<b>381</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>292,036</b>	<b>1,215,765</b>	<b>0</b>	<b>0</b>	<b>1,507,801</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	25,146		<b>25,146</b>	<b>1</b>
Electric operating expenses	93,476		<b>93,476</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	56,611		<b>56,611</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	15,632		<b>15,632</b>	<b>8</b>
Electric utility plant accounts	54,154		<b>54,154</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts	441		<b>441</b>	<b>12</b>
Accum. prov. for depreciation of water plant	3,949		<b>3,949</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	3,865		<b>3,865</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant	3,373		<b>3,373</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>256,647</b>	<b>0</b>	<b>256,647</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	5,259,401	4,674,883	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,939,159	1,798,676	2
<b>Net Utility Plant</b>	<b>3,320,242</b>	<b>2,876,207</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>3,320,242</b>	<b>2,876,207</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,251,157	2,080,034	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	687,928	643,211	6
<b>Net Nonutility Property</b>	<b>1,563,229</b>	<b>1,436,823</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	11,420	14,816	8
Special Funds (125-128)	354,775	683,912	9
<b>Total Other Property and Investments</b>	<b>1,929,424</b>	<b>2,135,551</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	75,752	69,464	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	182,197	160,729	15
Other Accounts Receivable (143)	1,571	15,106	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	8,517	15,941	18
Materials and Supplies (151-163)	168,930	155,266	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>436,967</b>	<b>416,506</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	119,474	128,282	25
<b>Total Deferred Debits</b>	<b>119,474</b>	<b>128,282</b>	
<b>Total Assets and Other Debits</b>	<b>5,806,107</b>	<b>5,556,546</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	333,290	333,290	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	1,385,954	1,355,500	<b>28</b>
<b>Total Proprietary Capital</b>	<b>1,719,244</b>	<b>1,688,790</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,977,107	2,027,270	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,977,107</b>	<b>2,027,270</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	106,530	71,962	<b>33</b>
Payables to Municipality (233)	0	3,120	<b>34</b>
Customer Deposits (235)		101	<b>35</b>
Taxes Accrued (236)	75,427	77,646	<b>36</b>
Interest Accrued (237)	36,885	36,845	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	252	46	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>219,094</b>	<b>189,720</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	23,942	27,010	<b>44</b>
<b>Total Deferred Credits</b>	<b>23,942</b>	<b>27,010</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,866,720	1,623,756	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>5,806,107</b>	<b>5,556,546</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,951,018	0	0	2,881,662	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	426,721				<b>7</b>
<b>Total Utility Plant</b>	<b>2,377,739</b>	<b>0</b>	<b>0</b>	<b>2,881,662</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	373,517	0	0	1,565,642	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>373,517</b>	<b>0</b>	<b>0</b>	<b>1,565,642</b>	
<b>Net Utility Plant</b>	<b>2,004,222</b>	<b>0</b>	<b>0</b>	<b>1,316,020</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	347,548	1,451,128			<b>1,798,676</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	36,938	118,058			<b>154,996</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,108				<b>1,108</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	2,022			<b>2,022</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Depreciation cleared	0	2,267			<b>2,267</b>	<b>12</b>
<b>Total credits</b>	<b>38,046</b>	<b>122,347</b>	<b>0</b>	<b>0</b>	<b>160,393</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	12,077	7,352			<b>19,429</b>	<b>15</b>
Cost of removal	0	481			<b>481</b>	<b>16</b>
Other debits (specify):						<b>17</b>
none		0			<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>12,077</b>	<b>7,833</b>	<b>0</b>	<b>0</b>	<b>19,910</b>	<b>19</b>
<b>Balance End of Year</b>	<b>373,517</b>	<b>1,565,642</b>	<b>0</b>	<b>0</b>	<b>1,939,159</b>	<b>20</b>
						<b>21</b>
						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,077,935	188,623	17,500	2,249,058	1
<b>Other (specify):</b>					
Water - Land	2,099			2,099	2
<b>Total Nonutility Property (121)</b>	<b>2,080,034</b>	<b>188,623</b>	<b>17,500</b>	<b>2,251,157</b>	
Less accum. prov. depr. & amort. (122)	643,211	62,217	17,500	687,928	3
<b>Net Nonutility Property</b>	<b>1,436,823</b>	<b>126,406</b>	<b>0</b>	<b>1,563,229</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0		1
Fuel stock expenses (152)					0		2
Plant mat. & oper. sup. (154)			154,955		154,955	142,487	3
<b>Total Electric Utility</b>					<b>154,955</b>	<b>142,487</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	154,955	142,487	1
Water utility (154)	13,975	12,779	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
<b>Total Materials and Supplies</b>	<b>168,930</b>	<b>155,266</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	0	0	1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	333,290	1
<b>Changes during year (explain):</b>		
		2
<b>Balance end of year</b>	<b>333,290</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Clean Water Fund Loan	07/16/1991	11/01/2011	4.00%	312,107	<b>1</b>
1995 Mortgage Revenue Bond	10/01/1995	10/01/2020	5.00%	1,665,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,977,107</b>	
Total Reacquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31:    1,977,107**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	77,646	1
<b>Accruals:</b>		
Charged water department expense	40,089	2
Charged electric department expense	66,361	3
Charged sewer department expense		4
<b>Other (explain):</b>		
Tax on meters charged to sewer	555	5
<b>Total Accruals and other credits</b>	<b>107,005</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	77,228	6
Social Security taxes	12,664	7
PSC Remainder Assessment	1,556	8
<b>Other (explain):</b>		
Gross Revenues	17,776	9
<b>Total payments and other debits</b>	<b>109,224</b>	
<b>Balance end of year</b>	<b>75,427</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1991 Clean Water Fund Loan	1,866	12,693	12,546	<b>2,013</b>	<b>1</b>
1995 Mortgage Revenue Bonds	34,979	104,799	104,906	<b>34,872</b>	<b>2</b>
<b>Subtotal</b>	<b>36,845</b>	<b>117,492</b>	<b>117,452</b>	<b>36,885</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			<b>0</b>	<b>3</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			<b>0</b>	<b>4</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			<b>0</b>	<b>5</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>36,845</b>	<b>117,492</b>	<b>117,452</b>	<b>36,885</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	301,732	379,364	0	942,660	0	<b>1,623,756</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	29,000	3,454				<b>32,454</b>	<b>2</b>
For Mains	64,400			81,800		<b>146,200</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	9,900					<b>9,900</b>	<b>4</b>
SANITARY DISTRICT #1 CONTRIBUTION				54,410		<b>54,410</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>6</b>
<b>Balance End of Year</b>	<b>405,032</b>	<b>382,818</b>	<b>0</b>	<b>1,078,870</b>	<b>0</b>	<b>1,866,720</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>7</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	11,420	2
<b>Total (Acct. 124):</b>	<b>11,420</b>	
<b>Sinking Funds (125):</b>		
GENERAL OBLIGATION NOTE SINKING FUND	3,274	3
<b>Total (Acct. 125):</b>	<b>3,274</b>	
<b>Depreciation Fund (126):</b>		
ELECTRIC DEPRECIATION ACCOUNT	10,358	4
<b>Total (Acct. 126):</b>	<b>10,358</b>	
<b>Other Special Funds (128):</b>		
CLEAN WATER FUND DEBT SERVICE	16,028	5
CONSTRUCTION ACCOUNT	7,523	6
RESERVE ACCOUNT	165,900	7
REDEMPTION ACCOUNT	72,110	8
REPLACEMENT ACCOUNT	48,538	9
DEFERRED SPECIAL ASSESSMENTS	20,321	10
INSURANCE RESERVE ACCOUNT	10,723	11
<b>Total (Acct. 128):</b>	<b>341,143</b>	
<b>Interest Special Deposits (132):</b>		
NONE		12
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		13
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		14
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	27,871	15
Electric	124,488	16
Sewer (Regulated)	29,838	17
<b>Other (specify):</b>		
NONE		18
<b>Total (Acct. 142):</b>	<b>182,197</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	1,571	19
Merchandising, jobbing and contract work		20
<b>Other (specify):</b>		
NONE		21
<b>Total (Acct. 143):</b>	<b>1,571</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM MUNICIPAL	8,517	22
<b>Total (Acct. 145):</b>	<b>8,517</b>	
<b>Prepayments (165):</b>		
NONE		23
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		24
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		25
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		26
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		27
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
UNAMORTIZED DEBT ISSUANCE EXPENSE	43,860	28
UNAMORTIZED LOSS ON ADVANCE REFUNDING	58,488	29
OTHER	17,126	30
<b>Total (Acct. 186):</b>	<b>119,474</b>	
<b>Payables to Municipality (233):</b>		
NONE		31
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
ACCRUED SICK LEAVE	23,942	32
<b>Total (Acct. 253):</b>	<b>23,942</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,894,370	2,844,264	0	0	<b>4,738,634</b>	<b>1</b>
Materials and Supplies	13,377	148,721	0	0	<b>162,098</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	360,532	1,508,385	0	0	<b>1,868,917</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	353,382	381,091	0	0	<b>734,473</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,193,833</b>	<b>1,103,509</b>	<b>0</b>	<b>0</b>	<b>2,297,342</b>	
Net Operating Income	122,470	25,759	0	0	<b>148,229</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>10.26%</b>	<b>2.33%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.45%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	333,290	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,370,727	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,704,017</b>	
<b>Net Income</b>		
Net Income	44,481	5
<b>Percent Return on Proprietary Capital</b>	<b>2.61%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

September 1, 2000

Ms. Nancy Meyer, Utility Clerk  
Hustisford Utilities  
443 East Griffith Street  
Hustisford, WI 53034-0345

1999 Analytical Review DWCCA-2650-ELE

Dear Ms. Meyer:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. We noted \$8,517 reported in Account 145, Receivables from Municipality, described as "receivable from municipal." Please provide a brief description of this amount using other than the account title, and follow this procedure in the future.
2. We noted services additions to the Water Services schedule, with a schedule note that indicates services were funded by the utility. However, we noted \$29,000 reported for customer contributions for services in Account 271, Contributions in Aid of Construction. Please indicate who contributed the \$29,000 and for what plant.
3. We noted mains additions to the Water Mains schedule with a schedule note that indicates mains were funded by the utility. However, we noted \$64,400 reported in Account 271, Contributions in Aid of Construction, as customer contributions for mains. Please indicate who contributed the \$64,400 and for what plant.
4. We noted that total Administrative and General Expenses, Electric Operation & Maintenance Expenses schedule, increased over 25% and \$5,000 from the prior year without explanation. Please furnish an explanation and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Sincerely,



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## FINANCIAL SECTION FOOTNOTES

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Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\2650.doc

cc: Mr. Donald Baumann

Response received 9/18/2000

1. overpayments, specials and delinquents from tax roll.
  2. developer added.
  3. developer added.
  4. additional employee, new software, electric rate study.
- ele
-

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	289,488	1
<b>Total Sales of Water</b>	<b>289,488</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	774	2
Miscellaneous Service Revenues (471)	1,774	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>2,548</b>	
<b>Total Operating Revenues</b>	<b>292,036</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	11,429	9
Water Treatment Expenses (640-652)	4,987	10
Transmission and Distribution Expenses (660-678)	19,659	11
Customer Accounts Expenses (901-905)	4,598	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	51,866	14
<b>Total Operation and Maintenance Expenses</b>	<b>92,539</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	36,938	15
Amortization Expense (404-407)		16
Taxes (408)	40,089	17
<b>Total Other Operating Expenses</b>	<b>77,027</b>	
<b>Total Operating Expenses</b>	<b>169,566</b>	
<b>NET OPERATING INCOME</b>	<b>122,470</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	374	17,017	113,388	4
Commercial	58	6,636	34,784	5
Industrial	9	2,378	11,244	6
<b>Total Metered Sales to General Customers (461)</b>	<b>441</b>	<b>26,031</b>	<b>159,416</b>	
Private Fire Protection Service (462)	4		7,746	7
Public Fire Protection Service (463)	1		117,308	8
Other Sales to Public Authorities (464)	8	823	5,018	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>454</b>	<b>26,854</b>	<b>289,488</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	117,308	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>117,308</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	774	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>774</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	1,774	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,774</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>0</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	7,355	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	3,465	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	507	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	102	25
<b>Total Pumping Expenses</b>	<b>11,429</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	3,389	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	1,493	28
Miscellaneous Expenses (643)	105	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
<b>Total Water Treatment Expenses</b>	<b>4,987</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	2,815	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	4,651	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,171	43
Maintenance of Transmission and Distribution Mains (673)	6,510	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	1,252	46
Maintenance of Meters (676)	804	47
Maintenance of Hydrants (677)	1,456	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>19,659</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	794	51
Customer Records and Collection Expenses (903)	3,085	52
Uncollectible Accounts (904)		53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	719	54
<b>Total Customer Accounts Expenses</b>	<b>4,598</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	8,885	56
Office Supplies and Expenses (921)	3,060	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	10,066	59
Property Insurance (924)	2,782	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	19,641	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	2,927	65
Rents (931)		66
Maintenance of General Plant (932)	4,505	67
<b>Total Administrative and General Expenses</b>	<b>51,866</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>92,539</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		37,364	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		555	2
<b>Net property tax equivalent</b>		<b>36,809</b>	
Social Security		2,984	3
PSC Remainder Assessment		296	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>40,089</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.243849				3
County tax rate	mills		7.459901				4
Local tax rate	mills		10.674224				5
School tax rate	mills		14.158197				6
Voc. school tax rate	mills		1.746761				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>34.282932</b>				10
Less: state credit	mills		2.589929				11
<b>Net tax rate</b>	mills		<b>31.693003</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.674224</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.904958</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.579182</b>				17
<b>Total Tax Rate</b>	mills		<b>34.282932</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.775289</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.693003</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.571238</b>				21
Utility Plant, Jan. 1	\$	1,837,723	1,837,723				22
Materials & Supplies	\$	12,779	12,779				23
<b>Subtotal</b>	\$	<b>1,850,502</b>	<b>1,850,502</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,850,502</b>	<b>1,850,502</b>				26
Assessment Ratio	dec.		0.821739				27
<b>Assessed Value</b>	\$	<b>1,520,630</b>	<b>1,520,630</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.571238</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>37,364</b>	<b>37,364</b>				30
Tax Equivalent per 1994 PSC Report	\$	37,057					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>37,364</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	9,720		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	38,011		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>47,731</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	140,936		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	135,354	18,118	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>276,290</b>	<b>18,118</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,583		23
<b>Total Water Treatment Plant</b>	<b>5,583</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	712		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			9,720	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			38,011	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>47,731</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			140,936	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	10,277		143,195	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>10,277</b>	<b>0</b>	<b>284,131</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,583	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>5,583</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			712	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	485,330		26
Transmission and Distribution Mains (343)	693,805	66,544	27
Fire Mains (344)	0		28
Services (345)	118,878	29,145	29
Meters (346)	55,003	771	30
Hydrants (348)	74,524	9,900	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,428,252</b>	<b>106,360</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	28,021		34
Office Furniture and Equipment (391)	2,362	655	35
Computer Equipment (391.1)	9,514		36
Transportation Equipment (392)	18,404	239	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,057		39
Laboratory Equipment (395)	3,614		40
Power Operated Equipment (396)	4,036		41
Communication Equipment (397)	2,859		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>79,867</b>	<b>894</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,837,723</b>	<b>125,372</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,837,723</b>	<b>125,372</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			485,330 26
Transmission and Distribution Mains (343)			760,349 27
Fire Mains (344)			0 28
Services (345)			148,023 29
Meters (346)	1,800		53,974 30
Hydrants (348)			84,424 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,800</b>	<b>0</b>	<b>1,532,812</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			28,021 34
Office Furniture and Equipment (391)			3,017 35
Computer Equipment (391.1)			9,514 36
Transportation Equipment (392)			18,643 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			11,057 39
Laboratory Equipment (395)			3,614 40
Power Operated Equipment (396)			4,036 41
Communication Equipment (397)			2,859 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>80,761</b>
<b>Total utility plant in service directly assignable</b>	<b>12,077</b>	<b>0</b>	<b>1,951,018</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>12,077</b>	<b>0</b>	<b>1,951,018</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	31,050	3.00%	1,140	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<b>31,050</b>		<b>1,140</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	39,500	2.20%	3,101	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	60,216	4.00%	5,571	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<b>99,716</b>		<b>8,672</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	5,245	6.67%	372	17
<b>Total Water Treatment Plant</b>	<b>5,245</b>		<b>372</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	79,302	2.00%	9,707	19
Transmission and Distribution Mains (343)	42,287	0.74%	5,380	20
Fire Mains (344)				21
Services (345)	14,339	2.10%	2,802	22
Meters (346)	23,029	4.00%	2,180	23
Hydrants (348)	7,012	1.33%	1,057	24
Other Transmission and Distribution Plant (349)				25
<b>Total Transmission and Distribution Plant</b>	<b>165,969</b>		<b>21,126</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					32,190	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	32,190	
321					42,601	8
322					0	9
323					0	10
324					0	11
325	10,277				55,510	12
326					0	13
327					0	14
328					0	15
	10,277	0	0	0	98,111	
331					0	16
332					5,617	17
	0	0	0	0	5,617	
341					0	18
342					89,009	19
343					47,667	20
344					0	21
345					17,141	22
346	1,800				23,409	23
348					8,069	24
349					0	25
	1,800	0	0	0	185,295	



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	2,823	2.50%	701	<b>26</b>
Office Furniture and Equipment (391)	1,309	6.67%	179	<b>27</b>
Computer Equipment (391.1)	5,365	14.29%	1,360	<b>28</b>
Transportation Equipment (392)	15,782	15.00%	2,778	<b>29</b>
Stores Equipment (393)				<b>30</b>
Tools, Shop and Garage Equipment (394)	9,259	6.70%	741	<b>31</b>
Laboratory Equipment (395)	3,399	5.00%	181	<b>32</b>
Power Operated Equipment (396)	4,611	15.00%	605	<b>33</b>
Communication Equipment (397)	3,020	6.67%	191	<b>34</b>
SCADA Equipment (397.1)				<b>35</b>
Miscellaneous Equipment (398)				<b>36</b>
Other Tangible Property (399)				<b>37</b>
<b>Total General Plant</b>	<b>45,568</b>		<b>6,736</b>	
<b>Total accum. prov. directly assignable</b>	<b>347,548</b>		<b>38,046</b>	
Common Utility Plant Allocated to Water Department				<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>347,548</b>		<b>38,046</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					3,524	26
391					1,488	27
391.1					6,725	28
392					18,560	29
393					0	30
394					10,000	31
395					3,580	32
396					5,216	33
397					3,211	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	52,304	
	12,077	0	0	0	373,517	
					0	38
	12,077	0	0	0	373,517	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,771	2,771	1
February			2,167	2,167	2
March			2,573	2,573	3
April			2,352	2,352	4
May			2,698	2,698	5
June			2,363	2,363	6
July			2,947	2,947	7
August			2,671	2,671	8
September			2,696	2,696	9
October			2,741	2,741	10
November			2,352	2,352	11
December			2,610	2,610	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>30,941</b>	<b>30,941</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				30,941	16
Less: Water sold				26,854	17
Losses and unaccounted for				4,087	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss: not					20
Maximum gallons pumped by all methods in any one day during reporting year				256	21
Date of maximum: 9/18/1999					22
Cause of maximum: Seasonal					23
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/7/1999					25
Total KWH used for pumping for the year				58,154	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
440 E GRIFFITH	#2	225	15	288,000	Yes	<b>1</b>
414 W JUNEAU	#3	252	12	288,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #2	WELL #3		<b>1</b>
Location	440 E GRIFFITH.	W. JUNEAU		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	LAYNE	BYRON JOHNSON		<b>5</b>
Year Installed	1965	1983		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	200	200		<b>8</b>
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC		<b>10</b>
Year Installed	1965	1983		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	20	20		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	<b>3</b>
Year constructed	1991	1991	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	198	136	<b>6</b>
Total capacity in gallons	210,000	210,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)			<b>10</b>
Filters, type (gravity, pressure, other, none)			<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			<b>12</b>
Is a corrosion control chemical used (yes, no)?			<b>13</b>
Is water fluoridated (yes, no)?			<b>14</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,158	0	0	0	4,158	1
M	D	6.000	19,731	0	0	0	19,731	2
M	D	8.000	15,287	2,926	0	0	18,213	3
M	D	10.000	3,833	0	0	0	3,833	4
M	D	16.000	44	0	0	0	44	5
<b>Total Within Municipality</b>			<b>43,053</b>	<b>2,926</b>	<b>0</b>	<b>0</b>	<b>45,979</b>	
<b>Total Utility</b>			<b>43,053</b>	<b>2,926</b>	<b>0</b>	<b>0</b>	<b>45,979</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	287	0	0	0	287		1
M	1.000	89	26	0	0	115		2
M	1.500	7	0	0	0	7		3
M	2.000	10	10	0	0	20		4
<b>Total Utility</b>		<b>393</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>429</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	406	2	35	0	373	48	1
0.750	167	0	28	0	139	0	2
1.000	1	1	0	0	2	1	3
1.500	18	1	0	0	19	1	4
2.000	2	0	0	0	2	0	5
3.000	2	0	0	0	2	0	6
<b>Total:</b>	<b>596</b>	<b>4</b>	<b>63</b>	<b>0</b>	<b>537</b>	<b>50</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	372	0	1	0	0	0	373	1
0.750	139	0	0	0	0	0	139	2
1.000	1	0	1	0	0	0	2	3
1.500	18	0	1	0	0	0	19	4
2.000	2	0	0	0	0	0	2	5
3.000	2	0	0	0	0	0	2	6
<b>Total:</b>	<b>534</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>537</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	79	6			85	2
<b>Total Fire Hydrants</b>	<b>79</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>85</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	10
Number of distribution valves operated during year:	54

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## WATER OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Water (Page W-10)

For those assests depreciated higher than valued an adjustment in 2000 will be made.

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### Water Mains (Page W-17)

Additions were paid for by the utility, and developer contribution.

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### Water Services (Page W-18)

Additions were paid for by the utility, and a developer contribution.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,227,360	1
<b>Total Sales of Electricity</b>	<b>1,227,360</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	4,659	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	6,129	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	794	7
<b>Total Other Operating Revenues</b>	<b>11,582</b>	
<b>Total Operating Revenues</b>	<b>1,238,942</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	792,304	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	45,817	10
Customer Accounts Expenses (901-905)	24,951	11
Sales Expenses (911-916)	5,848	12
Administrative and General Expenses (920-932)	159,844	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,028,764</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	118,058	14
Amortization Expense (404-407)		15
Taxes (408)	66,361	16
<b>Total Other Expenses</b>	<b>184,419</b>	
<b>Total Operating Expenses</b>	<b>1,213,183</b>	
<b>NET OPERATING INCOME</b>	<b>25,759</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,659	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,659</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT	6,129	5
<b>Total Rent from Electric Property (454)</b>	<b>6,129</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	794	7
<b>Total Other Electric Revenues (456)</b>	<b>794</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
<b>POWER PRODUCTION EXPENSES</b>	
<b>STEAM POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	792,304	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>792,304</b>	
<b>Total Power Production Expenses</b>	<b>792,304</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	1,748	50



**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	15,400	52
Overhead Line Expenses (583)		53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	1,228	55
Meter Expenses (586)	4,185	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	4,694	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)		63
Maintenance of Underground Lines (594)	17,673	64
Maintenance of Line Transformers (595)	889	65
Maintenance of Street Lighting and Signal Systems (596)		66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
<b>Total Distribution Expenses</b>	<b>45,817</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	6,640	70
Customer Records and Collection Expenses (903)	15,859	71
Uncollectible Accounts (904)	381	72
Miscellaneous Customer Accounts Expenses (905)	2,071	73
<b>Total Customer Accounts Expenses</b>	<b>24,951</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)	5,848	75
Advertising Expenses (913)		76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		77
<b>Total Sales Expenses</b>	<u>5,848</u>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	44,812	78
Office Supplies and Expenses (921)	14,635	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	10,409	81
Property Insurance (924)	6,822	82
Injuries and Damages (925)		83
Employee Pensions and Benefits (926)	64,563	84
Regulatory Commission Expenses (928)	3,262	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	10,278	87
Rents (931)		88
Maintenance of General Plant (932)	5,063	89
<b>Total Administrative and General Expenses</b>	<u>159,844</u>	
<b>Total Operation and Maintenance Expenses</b>	<u><u>1,028,764</u></u>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		38,063	1
Social Security		9,262	2
Wisconsin Gross Receipts Tax		17,776	3
PSC Remainder Assessment		1,260	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>66,361</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.243849				3
County tax rate	mills		7.459901				4
Local tax rate	mills		10.674224				5
School tax rate	mills		14.158197				6
Voc. school tax rate	mills		1.747610				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>34.283781</b>				10
Less: state credit	mills		2.589929				11
<b>Net tax rate</b>	mills		<b>31.693852</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.674224</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.905807</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.580031</b>				17
<b>Total Tax Rate</b>	mills		<b>34.283781</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.775295</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.693852</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.572073</b>				21
Utility Plant, Jan. 1	\$	<b>2,837,160</b>	2,837,160				22
Materials & Supplies	\$	<b>142,487</b>	142,487				23
<b>Subtotal</b>	\$	<b>2,979,647</b>	<b>2,979,647</b>				24
Less: Plant Outside Limits	\$	<b>1,226,427</b>	1,226,427				25
<b>Taxable Assets</b>	\$	<b>1,753,220</b>	<b>1,753,220</b>				26
Assessment Ratio	dec.		0.821739				27
<b>Assessed Value</b>	\$	<b>1,440,689</b>	<b>1,440,689</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.572073</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>35,401</b>	<b>35,401</b>				30
Tax Equivalent per 1994 PSC Report	\$	38,063					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>38,063</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	1,050		34
Structures and Improvements (361)	3,821		35
Station Equipment (362)	116,630		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	474,669	5,156	38
Overhead Conductors and Devices (365)	448,643	4,891	39
Underground Conduit (366)	17,539	362	40
Underground Conductors and Devices (367)	354,817	15,248	41
Line Transformers (368)	420,643	17,773	42
Services (369)	297,803	9,821	43
Meters (370)	86,314	4,675	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	38		46
Street Lighting and Signal Systems (373)	82,282	5,740	47
<b>Total Distribution Plant</b>	<b>2,304,249</b>	<b>63,666</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,100		48
Structures and Improvements (390)	138,075		49
Office Furniture and Equipment (391)	19,807	17,172	50
Computer Equipment (391.1)	50,424	1,310	51
Transportation Equipment (392)	193,134		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	43,034		54
Laboratory Equipment (395)	17,107		55
Power Operated Equipment (396)	27,746		56
Communication Equipment (397)	9,723		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			1,050 34
Structures and Improvements (361)			3,821 35
Station Equipment (362)			116,630 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,507		478,318 38
Overhead Conductors and Devices (365)	751		452,783 39
Underground Conduit (366)			17,901 40
Underground Conductors and Devices (367)	641		369,424 41
Line Transformers (368)	799		437,617 42
Services (369)	25		307,599 43
Meters (370)	3,515		87,474 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			38 46
Street Lighting and Signal Systems (373)	114		87,908 47
<b>Total Distribution Plant</b>	<b>7,352</b>	<b>0</b>	<b>2,360,563</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,100 48
Structures and Improvements (390)			138,075 49
Office Furniture and Equipment (391)			36,979 50
Computer Equipment (391.1)			51,734 51
Transportation Equipment (392)			193,134 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			43,034 54
Laboratory Equipment (395)			17,107 55
Power Operated Equipment (396)			27,746 56
Communication Equipment (397)			9,723 57



**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	2,467	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>502,617</b>	<b>18,482</b>
<b>Total utility plant in service directly assignable</b>	<b>2,806,866</b>	<b>82,148</b>
 Common Utility Plant Allocated to Electric Department	 0	 60
 <b>Total utility plant in service</b>	 <b>2,806,866</b>	 <b>82,148</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			2,467 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>521,099</b>
<b>Total utility plant in service directly assignable</b>	<b>7,352</b>	<b>0</b>	<b>2,881,662</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>7,352</b>	<b>0</b>	<b>2,881,662</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
<b>Total Steam Production Plant</b>	<u>0</u>		<u>0</u>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
<b>Total Hydraulic Production Plant</b>	<u>0</u>		<u>0</u>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
<b>Total Other Production Plant</b>	<u>0</u>		<u>0</u>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)				<b>26</b>
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	2,649	2.90%	111	<b>27</b>
Station Equipment (362)	62,870	3.10%	3,616	<b>28</b>
Storage Battery Equipment (363)				<b>29</b>
Poles, Towers and Fixtures (364)	223,510	3.90%	18,584	<b>30</b>
Overhead Conductors and Devices (365)	213,281	3.20%	14,423	<b>31</b>
Underground Conduit (366)	4,802	2.50%	439	<b>32</b>
Underground Conductors and Devices (367)	137,198	3.30%	11,956	<b>33</b>
Line Transformers (368)	202,666	3.20%	13,732	<b>34</b>
Services (369)	157,415	4.40%	13,319	<b>35</b>
Meters (370)	48,637	3.60%	3,128	<b>36</b>
Installations on Customers' Premises (371)				<b>37</b>
Leased Property on Customers' Premises (372)	32	4.40%	2	<b>38</b>
Street Lighting and Signal Systems (373)	56,857	4.10%	3,489	<b>39</b>
<b>Total Distribution Plant</b>	<b>1,109,917</b>		<b>82,799</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	79,392	2.50%	3,452	<b>40</b>
Office Furniture and Equipment (391)	44,482	5.40%	2,758	<b>41</b>
Computer Equipment (391.1)	20,877	14.30%	4,060	<b>42</b>
Transportation Equipment (392)	120,683	10.00%	19,313	<b>43</b>
Stores Equipment (393)				<b>44</b>
Tools, Shop and Garage Equipment (394)	25,678	5.00%	2,152	<b>45</b>
Laboratory Equipment (395)	12,343	5.00%	855	<b>46</b>
Power Operated Equipment (396)	26,420	15.00%	4,162	<b>47</b>
Communication Equipment (397)	10,379	6.70%	651	<b>48</b>
Miscellaneous Equipment (398)	957	5.00%	123	<b>49</b>
Other Tangible Property (399)				<b>50</b>
<b>Total General Plant</b>	<b>341,211</b>		<b>37,526</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,451,128</b>		<b>120,325</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					2,760	27
362					66,486	28
363					0	29
364	1,507	105			240,482	30
365	751	177			226,776	31
366					5,241	32
367	641				148,513	33
368	799		2,022		217,621	34
369	25	199			170,510	35
370	3,515				48,250	36
371					0	37
372					34	38
373	114				60,232	39
	7,352	481	2,022	0	1,186,905	
390					82,844	40
391					47,240	41
391.1					24,937	42
392					139,996	43
393					0	44
394					27,830	45
395					13,198	46
396					30,582	47
397					11,030	48
398					1,080	49
399					0	50
	0	0	0	0	378,737	
	7,352	481	2,022	0	1,565,642	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
Common Utility Plant Allocated to Electric Department				51
<b>Total accum. prov. for depreciation</b>	<b><u>1,451,128</u></b>		<b><u>120,325</u></b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0    51
	7,352	481	2,022	0	1,565,642



**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>	
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		<b>1</b>
7.2/12.5 kV (12kV)		<b>2</b>
14.4/24.9 kV (25kV)		<b>3</b>
<b>Other:</b>		<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		<b>5</b>
7.2/12.5 kV (12kV)		<b>6</b>
14.4/24.9 kV (25kV)		<b>7</b>
<b>Other:</b>		<b>8</b>
<b>Transmission System</b>		
34.5 kV		<b>9</b>
69 kV		<b>10</b>
115 kV		<b>11</b>
138 kV		<b>12</b>
<b>Other:</b>		<b>13</b>

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0</b> 13
<b>Total customers on rural lines at end of year</b>	<b>0</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	3,818	Tuesday	01/05/1999	19:00	1,987
February	02	3,428	Thursday	02/04/1999	19:00	1,667
March	03	3,347	Monday	03/08/1999	19:00	1,753
April	04	2,851	Thursday	04/22/1999	19:00	1,555
May	05	2,905	Tuesday	05/18/1999	12:00	1,581
June	06	3,943	Thursday	06/10/1999	15:00	1,785
July	07	4,313	Thursday	07/29/1999	14:00	2,145
August	08	3,610	Friday	08/27/1999	16:00	1,811
September	09	3,828	Thursday	09/02/1999	20:00	1,619
October	10	3,288	Wednesday	10/06/1999	12:00	1,680
November	11	3,313	Monday	11/29/1999	19:00	1,599
December	12	3,947	Monday	12/20/1999	19:00	1,909
<b>Total</b>		<b>42,591</b>				<b>21,091</b>

**System Name** Hustisford Utilities

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	Wisconsin Public Power

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		21,091	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>21,091</b>	15
			16
<b>Disposition of Energy</b>			17
Sales to Ultimate Consumers (including interdepartmental sales)		19,870	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility		27	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>27</b>	23
<b>Total Sold and Used</b>		<b>19,897</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		1,194	27
<b>Total Energy Losses</b>		<b>1,194</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>5.6612%</b>	29
<b>Total Disposition of Energy</b>		<b>21,091</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RURAL RESIDENTIAL	FG-1	436	4,728	1
RESIDENTIAL	GS-1	756	6,187	2
<b>Total Sales for Residential Sales</b>		<b>1,192</b>	<b>10,915</b>	
<b>Commercial &amp; Industrial</b>				
LARGE POWER	CP-1	14	4,817	3
CP2 LARGE POWER	CP-2	1	1,378	4
COMMERCIAL	GS-1	156	2,676	5
INTERDEPARTMENTAL	MP-1	5	60	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>176</b>	<b>8,931</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	14	24	7
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>14</b>	<b>24</b>	
<b>Sales for Resale</b>				
NONE				8
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,382</b>	<b>19,870</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		297,917	7,665	<b>305,582</b>	<b>1</b>
		398,054	10,393	<b>408,447</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>695,971</b>	<b>18,058</b>	<b>714,029</b>	
	14,517	242,441	6,218	<b>248,659</b>	<b>3</b>
	3,447	59,773	1,866	<b>61,639</b>	<b>4</b>
		165,678	6,218	<b>171,896</b>	<b>5</b>
		14,328	77	<b>14,405</b>	<b>6</b>
<b>0</b>	<b>17,964</b>	<b>482,220</b>	<b>14,379</b>	<b>496,599</b>	
		16,518	214	<b>16,732</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>16,518</b>	<b>214</b>	<b>16,732</b>	
				<b>0</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>17,964</b>	<b>1,194,709</b>	<b>32,651</b>	<b>1,227,360</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	WPPI		1
Point of Delivery	Hustisford Sub		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	69000		4
Point of Metering	Hustisford Sub		5
Total of 12 Monthly Maximum Demands -- kW	42,691		6
Average load factor	67.6637%		7
Total Cost of Purchased Power	792,304		8
Average cost per kWh	0.0376		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	885	1,101	12
February	819	848	13
March	890	864	14
April	786	768	15
May	727	853	16
June	908	876	17
July	1,007	1,137	18
August	903	908	19
September	795	824	20
October	822	858	21
November	784	815	22
December	965	944	23
<b>Total kWh (000)</b>	<b>10,291</b>	<b>10,796</b>	<b>24</b>
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			<b>52</b>

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54



**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr. (000's) (m)	kW (n)	kVA (o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

<b>Generators</b>					<b>Total</b>		<b>Total</b>	
<b>Rated Head (i)</b>	<b>Operating Head (j)</b>	<b>Year Installed (k)</b>	<b>Voltage (kV) (l)</b>	<b>kWh Generated by Each Unit During Year (000's) (m)</b>	<b>Rated Unit Capacity</b>		<b>Rated Plant Capacity (kW) (p)</b>	<b>Maximum Continuous Plant Capacity (kW) (q)</b>
					<b>kW (n)</b>	<b>kVA (o)</b>		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Griffith					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	5,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	43					7
Dt and Hr of Such Maximum Demand	07/29/1999					8
	14:00					9
Kwh Output	21,091					10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,488	631	13,193	1
Acquired during year	14	14	510	2
<b>Total</b>	<b>1,502</b>	<b>645</b>	<b>13,703</b>	<b>3</b>
Retired during year	63	5	50	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,439</b>	<b>640</b>	<b>13,653</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	1,367	574	11,981	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	72	66	1,672	12
<b>Total end of year</b>	<b>1,439</b>	<b>640</b>	<b>13,653</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	1	64,448	<b>1</b>
Sodium Vapor	150	67	2,470	<b>2</b>
<b>Total</b>		<b>68</b>	<b>66,918</b>	
<b>Ornamental</b>				
Sodium Vapor	100	13	2,742	<b>3</b>
Sodium Vapor	150	12	5,942	<b>4</b>
Sodium Vapor	250	6	490	<b>5</b>
Sodium Vapor	400	2	930	<b>6</b>
<b>Total</b>		<b>33</b>	<b>10,104</b>	
<b>Other</b>				
NONE				<b>7</b>
<b>Total</b>		<b>0</b>	<b>0</b>	



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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

Review response:

Increase in adm. and general expenses, additional employee, purchase of a new computer software system, an electric rate study.  
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### Accumulated Provision for Depreciation - Electric (Page E-08)

For those assests depreciated higher than valued an adjustment in 2000 will be made.

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